

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA

v.

EDWARD BOWSER, III

*

*

*

*

*

*

Civil No. – JFM-12-2982

MEMORANDUM

Defendant has filed a motion to dismiss for lack of subject matter jurisdiction.

Mizrach v. United States, 2012 WL 414806 (D. Md. Feb. 7, 2012) is directly on point. I agree with the reasoning of *Mizrach*. 28 U.S.C. § 2401(b) is not simply a statute of limitations. Rather, it is a limited waiver of sovereign immunity. Because plaintiff did not file suit within 180 days of the denial of the administrative claim, the United States has not waived its sovereign immunity, and this court lacks subject matter jurisdiction over this action.

Date: January 31, 2013

/s/
J. Frederick Motz
United States District Judge